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March 29, 2007

TO: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: Stephen B. Ackerman, Reg. No. 37,761
28 Davis Avenue
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SUBJECT: Docket #: MEG2001004CCC1
Inventor: LIN, MOU SHIUNG
Serial #:09837007
File Date: 4/18/2001

Notification of Loss of Entitlement to Small Entity Status, under 37 CFR §1.27(g)(2)

The owner of the subject application has lost entitlement to small entity status for the application. This letter is intended to provide notification of this loss of entitlement prior to payment of the issue fee, as required by 37 CFR 1.27(g)(2).

Respectfully submitted,

Stephen B. Ackerman, Reg. No. 37,761